

CERTIFICATE OF MAILING UNDER 37 C.F.R. § 1.6

I hereby certify that this correspondence is being filed electronically with the United States Patent and Trademark Office on:
 Date: February 20, 2007 Name: Gustavo Siller, Jr. Signature: /Gustavo Siller, Jr./

**BRINKS
HOFER
GILSON
& LIONE**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: Kiyoshi Sato

Appln. No.: 10/797,794

Filed: March 10, 2004

For: THIN FILM MAGNETIC HEAD HAVING
TOROIDAL COIL AND MANUFACTURING
METHOD OF THE SAME

Attorney Docket No: 9281-4755

Examiner: W.J. Klimowicz

Art Unit: 2627

Client No. N US03022

Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is:

Transmittal Letter; Response to Office Action Dated October 17, 2006, Petition and Fee for Extension of Time.

Return Receipt Postcard

Fee calculation:

No additional fee is required.

Small Entity.

An extension fee in an amount of \$120.00 for a 1-month extension of time under 37 C.F.R. § 1.136(a).

A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(______).

An additional filing fee has been calculated as shown below:

	Claims Remaining After Amendment	Highest No. Previously Paid For	Present Extra	Small Entity		Not a Small Entity	
				Rate	Add'l Fee	or	Rate
Total		Minus		x \$25=			x \$50=
Indep.		Minus		x 100=			x \$200=
First Presentation of Multiple Dep. Claim				+\$180=			+\$360=
				Total	\$	Total	\$

Fee payment:

A check in the amount of \$_____ is enclosed.

Please charge Deposit Account No. 23-1925 in the amount of \$120.00.

Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).

The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,

February 20, 2007

Date

/Gustavo Siller, Jr./

Gustavo Siller, Jr. (Reg. No. 32,305)